

# External Audit Coordination at LBNL

Presentation to Operations Sr. Staff

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Terry Hamilton  
Manager  
Internal Audit Services

# External Audit Coordination at LBNL

## Agenda

- Why Coordinate Audits?
- External Reviewers
- Audit Coordination Policy
- External Audit Protocol
- Auditee Role/Rights
- Auditor Role/Rights
- Resources Available to Employees
- Summary

# External Audit Coordination at LBNL

## ■ Why Coordinate Audits?

IAS serves as the principal point of contact at LBNL for non-scientific external reviews

- Ensure data gathered and reported on is complete, factual and fairly presented
- Issue coordinated LBNL official response on all audit reports and inquiries
- Keep management fully informed of current external audit activities

# External Audit Coordination at LBNL

## ■ External Reviewers

- OIG (Audits, Inspections, Investigations)
- GAO
- PWC (for UC)
- KPMG (for DOE)
- DOE HQ

# External Audit Coordination at LBNL

- External Audit Coordination Policy
  - The Laboratory's policy is to cooperate to the fullest with the external auditors and oversight groups....  
  
.... while minimizing the impact of audits on programs and operations ....

# External Audit Coordination at LBNL

- External Audit Protocol – Role of IAS
  - Coordinate/Delegate all external reviews
  - Notify affected department/division managers
    - Managers are responsible for notifying subordinates and delegating responsibility for coverage, e.g. attendance at conferences
  - Disseminate audit notification of purpose & scope to appropriate managers
  - Schedule opening/closing conferences at mutually convenient times

# External Audit Coordination at LBNL

- Typical Coordination Activities of IAS
  - Audit notification (heads-up and audit alert)
  - Data request coordination
  - Planning meeting(s)
  - Assessing access needs and badging
  - Opening and exit conferences
  - Distributing draft report
  - Issuing Laboratory response to draft report
  - Disseminating final report

# External Audit Coordination at LBNL

## ■ Auditee Role/Rights

- To perform assigned duties without major disruption
- To provide known factual answers to questions posed by the auditor



# External Audit Coordination at LBNL

## ■ Auditor Role/Rights

- To review and evaluate any topics within the scope defined in the auditor's announced plan and to expand scope based on findings
- To have reasonable access to any records which pertain to their topic of review
- To ask questions of any employee
- To be provided workspace, facilities and equipment appropriate to their assignment

# External Audit Coordination at LBNL

## ■ Resources Available to Employees

- Audit Liaisons

- CFO – Michele Mock
- ITSD – Dwayne Ramsey
- Facilities, EH&S, Engineering, HR, Public Affairs, Directorate - ??

- Internal Audit Services (IAS)

- Laboratory Counsel

- Can request supervisor/others at meetings

# External Audit Coordination at LBNL

Good Coordination =

Understanding auditor needs

+

Communication

+

Negotiation

+

Professional Respect